

INDEX

	TITLE	SECTIONS
A		
Abatement by Assessors (Bulletin No. 10).....	36	841.1
Abatement by Municipal Officers.....	36	841.1
Abatement Certified to Collector.....	36	841.5
Abatement Interest Rate.....	36	506-A
Abatement Procedures.....	36	841
Abatement Requested by Collector.....	36	841.3
Abatement on Tax Paid Prior to Time.....	36	505.5
Abutting Land, Conveyance.....	33	460
Accounting - Penalties.....	36	759
Address of Buyer.....	33	456
Affordable Housing, Definition.....	30A	5246-5250
Agricultural Produce, Exempt.....	36	655.1-C
Aircraft, Excise Tax.....	36	1482.1-A
Airports, Private, Exempt.....	36	656.1-C
Airports, Public Exempt.....	36	651.1-F
Annual Municipal Valuation Return.....	36	383
Annual Sales Ratio Study Requirement.....	36	328.8
Appeals, Application for Multiple Parcels.....	36	849
Appeals, Assessing Standards.....	36	272.4-B
Appeals, County Commissioners.....	36	844
Appeals, Nonresidential Property Exceeding \$1,000,000.....	36	273,843,844
Appeals, Payment Requirements.....	36	843.4, 844.4
Appeals, State Board of Property Tax Review.....	36	271
Appeals, State Valuation.....	36	272
Appeals, from Municipal Assessors.....	36	842-849
Appeals in Primary Assessing Areas.....	36	843.2
Assessing Standards.....	36	326-331
Assessment.....	36	709
Assessment Certificate.....	36	712
Assessment, Change in Ownership.....	36	557
Assessment, Illegal.....	36	503,504
Assessment in Primary Assessing Areas.....	36	709-A
Assessment in Unorganized Territory.....	36	302,341,381
Assessment Manual.....	36	331
Assessment Rating Maximum.....	36	327.2
Assessment Ratio Evidence.....	36	848-A
Assessment Ratio, Minimum.....	36	327.1
Assessment Record.....	36	711
Assessment; Unknown Owner.....	36	557-A
Assessor Certification.....	36	310
Assessor Employment.....	36	327.3
Assessors and Collectors, Choice of.....	30A	2526
Assessors' Duties.....	36	701-714
Assessors' Election.....	30A	2552
Assessors' Liability.....	36	702

B

Banks.....	36	560
Benevolent and Charitable Institutions, Exempt.....	36	652.1-A
Benevolent and Charitable Organizations, Exempt (Bulletin No. 5).....	36	652.1-A,B,C
Bills, Form and Content.....	36	507
Blind Exemption.....	36	654.1-E,F
Blood banks, Exempt.....	36	652.1-K
Board of Assessment Review, Appeals.....	36	843
Board of Assessment Review, County.....	36	844-M
Board of Assessment Review, Formation.....	30A	2526.6,2552.2
Board of Assessment Review, Primary Assessing Area.....	36	844-N
Board of Assessment Review, Procedures.....	30A	2691.3
Bond Requirement for Collectors.....	36	755
Bureau of Taxation.....	36	301
Business Property Tax Reimbursement Program.....	36	6651-6659

C

Camper Trailer, Definition.....	36	1481.1-A
Camper Trailer, Excise Tax.....	36	1482.1-C
Cargo Trailers.....	36	603.1-A
Cemetery Corporation, Exempt.....	13	1301
Cemetery, Family Burial Ground, Exempt from Attachment.....	13	1141
Certificate of Assessment.....	36	712
Certification of Assessors.....	36	310-318
Chambers of Commerce, Exempt.....	36	652.1-F
Chief Assessor, Defined.....	36	306.1
Church Pews.....	33	454
Churches, Exempt.....	36	652.1-G
Circuit Breaker.....	36	6201
Cities and Towns, Definitions.....	36	501
City Officials and Elections.....	30A	2552
Civil Action for Collection.....	36	10,311,032
Collections, County Taxes.....	36	751
Collections, Minor and Burdensome Accounts.....	36	760-A
Collections, Perfection.....	36	760-766
Collectors Bond.....	36	755
Collectors Completion.....	36	898-906
Collectors' Powers and Duties.....	36	751-766
Commercial Forestry Excise Tax.....	36	2721
Commitment.....	36	709
Commitment Date.....	36	505.1
Commitment Form.....	36	753,754
Common Areas.....	33	561.3
Compensation for Assessors.....	36	206
Compensation for Duties.....	36	756
Compensation for School Attendance.....	36	206
Condominium, Unit Ownership.....	33	561

C

Conservation Easements.....	33	476-477
County Commissioners, Appeals.....	36	844
County Commissioners, Appoint Assessors.....	36	705
County Taxes, Collection.....	36	751
County Taxes, Interest.....	36	892-A
Current Use Valuation.....		Constitution
		Art IX

D

Deceased Persons.....	36	559, 605
Deed, Definition.....	36	4641.2
Deed Recording Fees.....	33	751
Deeds, Error or omission of address.....	33	456
Deferred Collection of Homestead Property Taxes.....	36	6250
Delinquent Assessors.....	36	704
Delinquent Taxes.....	36	891-906
Delinquent Taxes, Unorganized.....	36	1281-1288
Deorganized Places.....	30A	7301-7305
Distraint for Taxes.. ..	36	991-998

E

Equalized State Valuation, Just Value.....	36	305.1
Equipment Tax.....	36	611
Estates, Defined.....	36	501.1
Examinations for Certified Assessors.....	36	310
Excise Tax on Aircraft, Mobile Homes,& Motor Vehicles.....	36	1481-1491
Excise Tax, Place of Payment.....	36	1484
Exempt Property Inventory Required.....	36	707
Exemptions, Excise Tax.....	36	1483
Exemptions, Property Taxation.....	36	651-661
Exemption of Homesteads.....	36	683
Exemptions, Veterans and Emergency Management.....	37B	306
Exemptions, Reimbursements to Municipalities.....	36	661

F

Failure of Assessor to Furnish Information.....	36	382
Failure of Taxpayer to File List.....	36	706
Family Burial Grounds.....	13	1142
Farm and Open Space Tax Law (Bulletin No. 18).....	36	1101-1121
Farm Machinery, Exempt (Bulletin No. 17).....	36	655.1-M
Fees Paid by Taxpayer.....	36	942
Finance Authority of Maine, Exempt.....	10	980
Foreclosure of Tax Lien Mortgage.....	36	943
Forest Land Policy.....	36	563,564
Forest Products, Exempt.....	36	655.1-C
Forms, Prescribed.....	36	205, 753

G**H**

Historic and Scenic Preservation.....	30A	5730
Hospitals, Leased Real and Personal Property, Exempt.....	36	652.1-K
Hours of Classroom Training, Defined.....	36	306.2
Household Furniture, Exempt.....	36	655.1E
Housing Corporations, Nonprofit, Exempt.....	36	652.1C-6-1C-7

I

Illegal Assessment - Errors.....	36	504
Inability to Achieve Assessing Standards.....	36	329
Inability to Pay Abatement.....	36	841.3
Industrial Inventories, Exempt.....	36	655.1-A
Infirmitry Abatement.....	36	841.2
Insolvent Person's Personal Property.....	36	607
Inspection of Property Every 4 Years.....	36	328.7
Institutions & Organizations, Exempt (Bull. 5).....	36	652.1-A,B,C
Intangible Personal Property.....	Constitution	Art IX
Interest on Abated Taxes.....	36	506-A
Interest, Alternate Calculation.....	36	505.4-A
Interest, Delinquent Taxes.....	36	505.4, 892
Interest Rate Voted.....	36	505.4
Interest Statement on Tax Bills.....	36	507
Interest, When Collected.....	36	505.4
Invalid Tax.....	36	758
Investigation by State Tax Assessor.....	36	384

J

Joint Tenants.....	36	555
Just Value, Constitutional Provision.....	Constitution	Art IX
Just Value, Defined.....	36	701-A

K**L**

Landlord and Tenant.....	36	556
Legislative Power.....	Constitution	Art IV
Lien, Enforcement.....	36	941
Lien, Personal Property.....	36	612
Lien, Real Property.....	36	552
Lien, Procedures.....	36	942
Lists Committed by Assessors.....	36	709, 709-A
Lists Filed by Property Owners (Bull. 2).....	36	706
Literary and Scientific Institutions, Exempt.....	36	652.1-B
Lodges, Exempt.....	36	652.1-H

L

Lost or Destroyed Warrant.....	36	754
--------------------------------	----	-----

M

Maine Residents Property Tax Program.....	36	6201
Maine Resident Homestead Property Tax Exemption	36	681-689
Manufactured Housing Act.....	10	9081, 9090
Maps (Bulletin No. 4).....	36	328.9
Meetings and Elections.....	30A	2521-2553
Mining, Excise Tax.....	36	2851
Minor Children of Veterans, Exempt (Bulletin No 7).....	36	653
Mobile Home, Definition.....	36	1481.1
Mobile Home Park.....	10	9081
Mobile Home Park, Municipal Foreclosure.....	10	9090
Mobile Homes.....	10	9081
Mobile Homes, Transportation of.....	29A	1002
Mobile Homes as Real Estate.....	36	551
Mobile Homes, Excise Tax (Bulletin No. 6).....	36	1481-1484
Mortgaged Personal Property.....	36	604
Mortgaged Real Estate.....	36	554
Mortgagee, Defined.....	36	501.2
Motor Vehicle, Certain Veterans.....	29A	523
Motor Vehicle, Definition.....	36	1481.3
Motor Vehicle Excise Tax (Bulletin No. 13).....	36	1481-1491
Motor Vehicle Registration.....	29A	405
Motor Vehicle Registration, Fees.....	29A	201, 501
Motor Vehicle Registration, Transfers.....	29A	502
Municipal Affordable Housing Development Districts.....	30A	5245
Municipal Assessing Unit.....	36	303.2
Municipal Assessing Unit, Defined.....	36	306.3
Municipal Assessors Duties.....	36	701-714
Municipal Capital Improvement District.....	30A	5221-5225
Municipal Clerk, Definition of.....	30A	2001
Municipal Development Districts.....	30A	5254
Municipal Development Districts, Procedures.....	30A	5226
Municipal Officers, Defined.....	36	501.4
Municipal Valuation Return.....	36	383
Municipality, Defined.....	36	501.3
Municipality, Power of Taxes.....	36	505

N

Notice of Appeal Decision.....	36	842
Notice of Tax Lien Foreclosure.....	36	943,943-A
Notice of Transfer.....	36	557
Nuisances, Abated.....	17	2853
Nuisances, Procedure.....	30A	3428

O

Open Space Tax Law (Bulletin No. 18).....	36	1101-1121
Overlay.....	36	710
Overpayment of Taxes.....	36	506-A
Overvaluation.....	36	384

P

Paraplegic Veteran, Exempt.....	36	653.1D-1
Parcels, Contiguous.....	36	701-A
Parents of Veterans, Exempt (Bulletin No. 7).....	36	653-1D,D-3
Parsonages, Exempt.....	36	652.1G
Penalty, as a Supplemental Assessment.....	36	713-B
Perfection of Collections.....	36	760-766
Permanent Resident, Defined.....	36	681
Person in Possession.....	36	553
Person, Defined.....	36	501.5
Personal Property, Defined.....	36	601
Personal Property Exemption.....	36	655
Personal Property Liens.....	36	612
Personal Property Tax Situs.....	36	602-605
Personal Property; Telecommunications Companies.....	36	457
Persons Exempt.....	36	654
Physical Inspection of Property Every 4 years.....	36	328.7
Place, Defined.....	36	501.6
Plantations.....	30A	7001-7010
Pollution Control Facilities, Exempt.....	36	656.1E
Poverty Abatement (Bulletin No. 10).....	36	841.2
Poverty Abatement Statement on Lien Notice.....	36	943-A
Power Lines, Valuation (Bulletin No. 25)		
Power of Taxation.....	Constitution	Art IX
Powers and Duties of Assessors.....	36	701-714
Powers and Duties of Collectors.....	36	751-766
Powers and Duties of Sheriffs.....	36	801-803
Powers and Duties of State Tax Assessor.....	36	201,384,576
Powers and Duties of State Treasurer.....	36	251-254
Prepayment of Taxes.....	36	505.5,506
Primary Assessing Areas, Assessment (Bull. 23).....	36	709-A
Primary Assessing Areas, Defined.....	36	306.4
Primary Assessing Areas, Establishment.....	36	303,304
Primary Assessing Areas, Executive Committee.....	36	472,473
Primary Assessing Areas, Formation.....	36	471-474
Professional Assessment Firms.....	36	330
Professional Assessor, Certification Req.....	36	311
Professional Assessor, Defined.....	36	306.5
Property, Defined.....	36	501.7
Property, Exempt.....	36	651-661
Property, Taxable.....	36	502
Property Tax Administration.....	36	303-306

P

Property Tax Relief (Individual).....	36	6201-6250
Property Tax Relief Fund (Municipal).....	30A	5683
Proration of Taxes.....	36	558
Public Property, Exempt.....	36	651

Q

Qualifications, Assessors and Collectors.....	30A	2526
Quasi-Municipal Corporations or Districts.....	30A	2351

R

Railroad Buildings.....	36	561
Railroad Companies, Excise Tax.....	36	2623
Ratio Evidence.....	36	848-A
Ratio Studies, Required Annually.....	36	328.8
Real Estate, Defined.....	36	551
Real Estate Exemptions.....	36	656
Real Estate, Mortgaged.....	36	554
Real Estate, Sale By Auction.....	36	1071
Real Estate Tax Situs.....	36	553
Real Estate Transfer Tax.....	36	4641
Real Estate Transfer Tax, Exemptions.....	36	4641-C
Real Estate Transfer Tax, Rate.....	36	4641-A
Real Estate Transfers.....	33	456
Real Property Lien.....	36	552
Real Property Taxes.....	36	551-564
Reassessment by State Tax Assessor.....	36	384
Reassessment or Revaluation (Bulletin No. 3).....		
Receipts for Taxes.....	36	757
Record of Assessments (Bulletin No. 15).....	36	711
Redemption of Foreclosed Property.....	36	1076-1078
Registered Mail, Defined.....	36	501.8
Reimbursement for Exemptions.....	36	661
Reimbursement for Taxes Paid on Certain Business Property..(BETR).....	36	6651- 6659
Reimbursement for Tree Growth.....	36	578
Reside or Resident, Defined.....	36	501.9, 681.3
Revaluation Companies.....	36	330
Revaluation Projects (Bulletin No. 3)		
Revenue Producing Municipal Facilities, Exempt.....	30A	5401
Revenue Sharing.....	30A	5681
Revenue Sharing to Reduce Commitment.....	36	714
Revenue Sharing, Statement on Tax Bills.....	36	507
Right of Redemption.....	36	944.4
Roads and Ways, Centerline.....	33	465
Roads and Ways, Title to.....	33	460-467

S

Sale of Tax Acquired Property.....	36	1071-1084
School Administrative Unit, Leased Property Exempt.....	20A	4001
Schoolbook or Appliance, Penalty.....	20A	6807
Selectmen to Act as Assessors.....	30A&36	2526.5-C, 703
Separate Taxation of Properties.....	33	579
Settlement Procedures for Collectors.....	36	763
Sewers and Drains, Service Charge.....	30A&36	3406
Sheriff's Powers and Duties.....	36	801 to 803
Standards, Assessing.....	36	326 to 331
Standards, Inability to Achieve.....	36	329
State Board of Property Tax Review.....	36	271
State Municipal Revenue Sharing.....	36	714
State Supervisory Agency.....	36	306.6
State Tax Assessor's Powers & Duties.....	36	201,384,576
State Tax Assessor's Responsibilities.....	36	301 to 305
State Tax Increment Financing Districts.....	30A	5241-5244
State Treasurer's Powers & Duties.....	36	251-254,505.4
State Valuation (Bulletin No. 1).....	36	208,305.10
State Valuation Appeals.....	36	272
Stock in Trade, Exempt.....	36	655.1-B
Sudden and Severe Disruption.....	36	208-A
Superior Court Appeals.....	36	844
Supplemental Assessments.....	36	713

T

Tax Acquired Property.....	36	946-A
Tax Base Sharing.....	30A	5752
Tax Bills, Information Required Thereon.....	36	507
Tax Collection, By New Collector.....	36	762
Tax Collector, Defined.....	36	501.1
Tax Collector, Powers & Duties.....	36	751 to 766
Tax Collector, Removal or Resignation.....	36	763
Tax Increment Financing.....	30A	5254
Tax Increment Financing, Procedures.....	30A	5227
Tax Maps (Bulletin No. 4).....	36	328.9
Tax Situs, Personal Property.....	36	603,605,611
Tax Situs, Real Estate.....	36	553
Tax Year.....	36	502
Taxes, Receipt for Payment.....	36	757
Taxes, Minor or Burdensome.....	36	760-A
Taxpayer Lists.....	36	706
Telecommunications Tax; Personal Property.....	36	457
Tenants.....	36	556
Tenants in Common.....	36	555
Timber and Grass on Public Reserved Lots.....	36	1541 to 1547
Time Shares.....	33	593
Time Shares, Taxation of.....	33	593

T

Tombs and Rights of Burial, Exempt.....	36	652.1-G
Town Officials, Qualification & Selection.....	30A	2526
Trailers (Bulletins No. 6, 9 & 13).....	36	1481 to 1491
Training & Certification of Assessors (Bull.22).....	36	310 to 318
Transfer Tax, Real Estate.....	36	4641
Tree Growth Tax Law (Bulletin No. 19).....	36	571 to 584-A
Tree Growth Tax Law Definitions.....	36	573
Tree Growth Tax Law, Reduced Valuations.....	36	577
Tree Growth Law Reimbursement.....	36	578
Tree Growth Withdrawal Penalty.....	36	581

U

Uncollectible Taxes.....	36	841.3
Undervaluation.....	36	384
Unincorporated and Unorganized Places.....	36	1181 to 1331
Unit, Ownership.....	33	561-580
Unit, Separate Taxation.....	33	579
Unorganized Territory Assessments.....	36	302,341,381

V

Vacancy in Municipal Office.....	30A	2602
Valuation Book (Bulletin No. 15).....	36	711
Vehicle Registration Proration.....	29A	502
Vehicle Excise Tax.....	36	1482 to 1491
Veterans Exemptions (Bulletin No. 7).....	36	653
Veterans Organization, Exempt.....	36	652.1-E

W

Waiver of Foreclosure, Form.....	36	944.1
Warrant for Completion of Collections.....	36	766
Warrant; Lost or Destroyed.....	36	754
Watercraft Excise Tax.....	36	1501
Widows and Widowers of Veterans, Exempt (Bulletin No. 7).....	36	653
Wildlife Habitat, Definition.....	36	1102.10
Wood Bark & Timber.....	36	562